CHAPTER 339

TAXATION

SENATE BILL 09-287

BY SENATOR(S) Mitchell, Brophy, Gibbs, Groff, Heath, Hudak, Kester, Kopp, Morse, Newell, Romer, Shaffer B., Tapia; also REPRESENTATIVE(S) Levy, Apuan, Gardner B., Labuda, McFadyen, Pace, Ryden, Schafer S., Summers, Todd.

AN ACT

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE SPECIAL OLYMPICS COLORADO FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS, AND, IN CONNECTION THEREWITH, EXTENDING THE PERIOD FOR THE CONTRIBUTION DESIGNATION.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 39-22-1802, Colorado Revised Statutes, is amended to read:

39-22-1802. Voluntary contribution designation - procedure. For income tax years commencing on or after January 1, 2006 JANUARY 1, 2009, but prior to January 1, 2009 JANUARY 1, 2012, each Colorado state individual income tax return form shall contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, such individual wishes to make to the Special Olympics Colorado fund created in section 39-22-1803.

SECTION 2. 39-22-1804, Colorado Revised Statutes, is amended to read:

39-22-1804. Repeal of part. This part 18 is repealed, effective January 1, 2010 JANUARY 1, 2013, unless the voluntary contribution to the Special Olympics Colorado fund established by section 39-22-1803 is continued or reestablished by the general assembly acting by bill prior to said date.

SECTION 3. Act subject to petition - effective date. This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution, (August 5, 2009, if adjournment sine die is on May 6, 2009); except that, if a referendum petition is

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: June 1, 2009